

APPENDIX VI. L.
SWINDOLL, JANZEN, HAWK & LOYD, LLC
FINANCIAL REPORT CONTROL FORM

Engagement information

Client name Haven USD 312 Client no 88093
 Year (period) ended 6-30-13 Due date ASAP
 Partner or manager Keith Janzen In-charge accountant Donna Fadenrecht

Type of Financial Report

☐ Compiled or reviewed year-end ☐ Special purpose (describe)
☐ Compiled or reviewed interim
☒ Audited year-end ☐ Other (describe)
☐ Audited interim

Has engagement letter been signed by client? ☒ Yes ☐ No

Tax Return Information

Tax returns to accompany financial report? ☐ Yes ☒ No
 Type of return ☐ Federal ☐ State ☐ Other

Tax returns due _____

Delivery instructions

Name (attention of) Board of Education Giving on: _____
 Address _____ Delivered by: 9-27-13
 Special instructions _____ Mailed _____

Financial Report Review/Processing

| | Initials | Date |
|--|------------|----------------|
| 1) Preparer | <u>SLB</u> | <u>8-20-13</u> |
| 2) In-charge accountant (AIC) review | <u>df</u> | <u>9-5-13</u> |
| 3) Typing department | <u>ms</u> | <u>9-6-13</u> |
| 4) AIC comparing and proofing | <u>df</u> | <u>9-10-13</u> |
| 5) Partner review | <u>KSJ</u> | <u>9-21-13</u> |
| 6) Technical review | <u>dal</u> | <u>9-27-13</u> |
| 7) Typing department for final changes | <u>ms</u> | <u>10-1-13</u> |
| 8) AIC approval | <u>df</u> | <u>10-1-13</u> |
| 9) Final reading/Partner approval | <u>KSJ</u> | <u>10/1/13</u> |
| 10) Duplicate financial report | <u>ms</u> | <u>10-1-13</u> |
| 11) Assemble financial report | <u>ms</u> | <u>10-1-13</u> |
| 12) Scan to <u>Engagement</u> or gofileroom (AIC circle one) | <u>SLB</u> | <u>10-2-13</u> |

Report Production

| Report copies: | With Covers | | Stapled | | Total |
|---|-------------|----------|---------|--------|-----------|
| | Client | Office | Client | Office | |
| Financial statements only | _____ | _____ | _____ | _____ | _____ |
| Financial statements and additional information | _____ | _____ | _____ | _____ | _____ |
| Total | <u>17</u> | <u>2</u> | _____ | _____ | <u>19</u> |

Other production instructions: photo copy

Report Release Date 9-27-13
 Documentation Completion Date 11-26-13

**UNIFIED SCHOOL DISTRICT NUMBER 312
HAVEN, KANSAS**

FINANCIAL STATEMENT

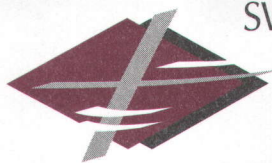
FISCAL YEAR ENDED JUNE 30, 2013

**Unified School District Number 312
Haven, Kansas**

Fiscal Year Ended June 30, 2013

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 312
P. O. Box 130
Haven, KS 67543

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Haven USD 312, Haven, Kansas, a Municipality, as of and for the year ended June 30, 2013 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Haven USD 312 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Haven USD 312 as of June 30, 2013, or changes in financial position and cash flows thereof for the year then ended.

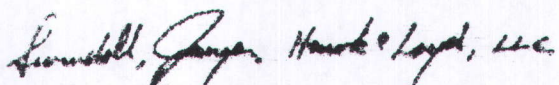
Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Haven USD 312 as of June 30, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2013 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures—actual and budget, individual fund schedules of regulatory basis receipts and expenditures—actual and budget, schedule of regulatory basis receipts and expenditures—agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2013 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 information has been subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2012 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2012 basic financial statement upon which we rendered an unqualified opinion dated October 1, 2012. The 2012 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2012 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 comparative information was subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 comparative information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

September 27, 2013

Unified School District Number 312
Haven, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2013

| | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|--|---------------|---------------|---|--|------------------------|
| GENERAL OPERATING FUNDS | | | | | | |
| General | \$ 3 | \$ 6,805,935 | \$ 6,805,938 | \$ - | \$ 13,188 | \$ 13,188 |
| Supplemental General | 107,586 | 2,309,850 | 2,341,731 | 75,705 | 224,679 | 300,384 |
| SPECIAL PURPOSE FUNDS | | | | | | |
| Capital Outlay | 653,459 | 476,883 | 475,062 | 655,280 | 35,775 | 691,055 |
| Driver Training | 17,791 | 12,188 | 9,294 | 20,685 | 750 | 21,435 |
| Food Service | 53,651 | 428,870 | 426,452 | 56,069 | 149 | 56,218 |
| Special Education | 160,749 | 1,324,801 | 1,330,184 | 155,366 | 450 | 155,816 |
| Vocational Education | 51,131 | 160,549 | 167,680 | 44,000 | - | 44,000 |
| KPERS Special Retirement Contribution | - | 521,528 | 521,528 | - | - | - |
| At Risk (4 Yr Old) | - | 13,433 | 13,433 | - | - | - |
| At Risk (K-12) | - | 518,129 | 518,129 | - | - | - |
| Textbook/Student Material Revolving | 85,810 | 61,445 | 101,098 | 46,157 | 10,519 | 56,676 |
| Title I | 7,728 | 188,412 | 188,770 | 7,370 | 40 | 7,410 |
| Title II-A | 2,698 | 48,333 | 48,031 | 3,000 | 540 | 3,540 |
| Bilingual Education | - | 29,552 | 29,552 | - | - | - |
| Virtual Education | 22,258 | 349,642 | 363,575 | 8,325 | - | 8,325 |
| Contingency Reserve | - | 10,000 | - | 10,000 | - | 10,000 |
| Other Federal Funds | 5,790 | 8,518 | 8,266 | 6,042 | 1,867 | 7,909 |
| Student Scholarship | 8,883 | 6,400 | 8,345 | 6,938 | - | 6,938 |
| Student Contest Awards | 12,109 | - | - | 12,109 | - | 12,109 |
| Gate Receipts | 3,244 | 42,733 | 44,835 | 1,142 | - | 1,142 |
| School Projects | 5,147 | 11,125 | 15,847 | 425 | - | 425 |
| BOND AND INTEREST FUND | | | | | | |
| Bond and Interest | 462,029 | 342,063 | 334,615 | 469,477 | - | 469,477 |
| Total Reporting Entity (Excluding Agency Funds) | \$ 1,660,066 | \$ 13,670,389 | \$ 13,752,365 | \$ 1,578,090 | \$ 287,957 | \$ 1,866,047 |

COMPOSITION OF CASH

| | |
|---|--------------|
| Checking Account - First National Bank | \$ 1,221,946 |
| Money Market Account - First National Bank | 636,237 |
| Petty Cash Accounts | 6,300 |
| Certificate of Deposit - Haven High School Activity | 10,000 |
| Checking Account - Haven High School Activity | 26,485 |
| Checking Account - Haven Middle School Activity | 1,947 |
| Checking Account - Haven Grade School Activity | 5,801 |
| Checking Account - Partridge Grade School Activity | 12,498 |
| Checking Account - Yoder Grade School Activity | 7,236 |

Total Cash 1,928,450

Agency Funds per Schedule 3 (62,403)

Total Reporting Entity (Excluding Agency Funds) \$ 1,866,047

**UNIFIED SCHOOL DISTRICT NUMBER 312
HAVEN, KANSAS**

NOTES TO THE FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 312 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District Number 312 (the District), a municipality.

(b) Regulatory Basis Fund Types

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds—used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing, county treasurer tax collection accounts, etc.).

(c) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory based expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted account principles and allowing the District to use the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any used expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds and the following Special Purpose Funds: Textbook/Student Material Revolving, Title I, Title II-A, Contingency Reserve, Other Federal Funds, Student Scholarship, Student Contest Awards, Gate Receipts and School Projects.

Spending in funds which are not subject to the legal annual operating budget requirements, is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. COMPLIANCE WITH KANSAS STATUTES

In violation of K.S.A. 79-2935, disbursements were made in excess of budget authority in the Bond and Interest Fund.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

3. DEPOSITS AND INVESTMENTS (cont.)

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities, temporary notes; no fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2013.

At year end, the carrying amount of the District's deposits, including certificates of deposit, was \$1,928,450 and the bank balance was \$2,121,187. The bank balance was held by two banks resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$271,145 was covered by federal depository insurance \$1,850,042 collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk—investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$555,668 subsequent to June 30, 2013, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2013.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|----------------------|----------------------|----------------------|-----------|
| General | Bilingual Education | K.S.A. 72-6428 | \$ 29,552 |
| General | Contingency Reserve | K.S.A. 72-6428 | 10,000 |
| General | Special Education | K.S.A. 72-6428 | 1,002,059 |
| General | Vocational Education | K.S.A. 72-6428 | 63,091 |
| General | At Risk (K-12) | K.S.A. 72-6428 | 518,129 |
| General | At Risk (4 Yr Old) | K.S.A. 72-6428 | 13,433 |
| General | Virtual Education | K.S.A. 72-6428 | 349,642 |
| Supplemental General | Food Service | K.S.A. 72-6433 | 20,086 |
| Supplemental General | Special Education | K.S.A. 72-6433 | 322,742 |
| Supplemental General | Vocational Education | K.S.A. 72-6433 | 71,967 |
| Virtual Education | General | K.S.A. 72-6429 | 22,967 |
| Driver Training | General | K.S.A. 72-6429 | 346 |

6. DEFINED BENEFIT PENSION PLAN

Plan Description: The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603 or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two member benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and 6% of covered salary for Tier 2 members. Member employees contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal revenue code.

The State of Kansas is required to contribute the statutory required employers share.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Compensated Absences

Compensated vacation absences are recorded as expenditures in Governmental Funds when they are paid. Vacation benefits are prorated during the first year of employment up to ten days, with ten days available for each year after the first year through four years of employment. Between five and ten years of employment, 15 days are allowed each year. At the beginning of the tenth year, one extra day per year is added, up to a maximum of 20 days. Vacation is not carried over between years unless there are extenuating circumstances and the carryover is approved by the superintendent.

Sick leave benefits and other compensated absences for Governmental Funds are not accrued in the financial statement because they do not vest. Sick leave is accrued at the rate of one day for every full month of service up to ten days. After the first year of employment, ten days are received at the beginning of each year. Sick leave may accumulate to a total of 80 calendar days. If the benefit is at the maximum, sick leave benefits are suspended until the balance has been reduced below the limit. No unused sick leave benefits are paid out on termination or retirement.

(c) Termination Benefits

The District provides an early retirement program for certain eligible employees. Employees are eligible if they are currently a full time employee, not less than sixty (60) years of age and not more than sixty-four (64) years of age on or before June 30, or is eligible for and receiving KPERS benefits and must have fifteen (15) or more consecutive years of full-time employment with the District.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont.)

(c) Termination Benefits (cont.)

The early retirement benefit payment schedule shall be as agreed upon between the retiree and the District but in no case more often than the regular monthly pay period for other employees. The benefit amount is computed at a specified percentage per year of the final base salary. Final base salary is defined as that amount determined by placement on the most current teacher salary schedule minus supplemental pay. The amount of benefit and the term of benefit paid shall be by the following schedule:

| Consecutive Years in USD #312 | Percent of Base | Term of Payments (Years) |
|----------------------------------|--------------------|-----------------------------|
| 15 | 10% | 5 |
| 20 | 12% | 7 |
| 25 | 14% | 9 |
| 30 | 16% | 11 |

Payments to retired employees under this plan were \$60,538 for the year ended June 30, 2013.

8. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2013, were as follows:

| Issue | Interest Rates | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---|-------------------|--------------------|------------------------------|---------------------------------|-----------|-------------------------|---------------------------|------------------|
| General Obligation Bonds: | | | | | | | | |
| Refunding Bonds - 2009 Series | 2.00% to 2.60% | \$ 2,945,000 | 10-01-19 | \$ 2,395,000 | \$ - | \$ 265,000 | \$ 2,130,000 | \$ 69,615 |
| Certificates of Participation: - 2008 Series | 3.25% to 4.75% | 3,630,000 | 09-01-28 | 3,460,000 | - | 90,000 | 3,370,000 | 148,381 |
| Capital Leases: | | | | | | | | |
| Copier Lease | 11.77% | 3,152 | 09-01-12 | 444 | - | 444 | - | 9 |
| Computer Lease | 3.80% | 65,592 | 02-28-12 | 31,681 | - | 31,681 | - | 1,194 |
| First National Bank - Buses | 3.95% | 335,254 | 01-23-13 | 85,964 | - | 85,964 | - | 3,396 |
| Total Contractual Indebtedness | | | | \$ 5,973,089 | \$ - | \$ 473,089 | \$ 5,500,000 | \$ 222,595 |

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019-2023 | 2024-2028 | 2029-2033 | Total |
|-------------------------------|------------|------------|------------|------------|------------|--------------|--------------|------------|--------------|
| Principal: | | | | | | | | | |
| Refunding Bonds - Series 2009 | \$ 275,000 | \$ 285,000 | \$ 290,000 | \$ 300,000 | \$ 310,000 | \$ 330,000 | \$ 340,000 | \$ - | \$ 2,130,000 |
| Certificates of Participation | 150,000 | 155,000 | 165,000 | 170,000 | 175,000 | 1,010,000 | 1,255,000 | 290,000 | 3,370,000 |
| Total Principal | 425,000 | 440,000 | 455,000 | 470,000 | 485,000 | 1,340,000 | 1,595,000 | 290,000 | 5,500,000 |
| Interest: | | | | | | | | | |
| Refunding Bonds - Series 2009 | 63,871 | 56,859 | 48,590 | 39,440 | 29,215 | 18,015 | 6,120 | - | 262,110 |
| Certificates of Participation | 144,237 | 138,823 | 132,939 | 126,445 | 119,545 | 478,305 | 223,563 | 6,687 | 1,370,544 |
| Total Interest | 208,108 | 195,682 | 181,529 | 165,885 | 148,760 | 496,320 | 229,683 | 6,687 | 1,632,654 |
| Total Principal and Interest | \$ 633,108 | \$ 635,682 | \$ 636,529 | \$ 635,885 | \$ 633,760 | \$ 1,836,320 | \$ 1,824,683 | \$ 296,687 | \$ 7,132,654 |

9. CERTIFICATES OF PARTICIPATION

During the year ended June 30, 2008, the District entered into a lease purchase agreement to acquire, construct and install energy conservation measures in certain District facilities. The Project was financed by Unified School District Number 312, Reno County, Kansas, which entered into a Lease Purchase Agreement with Security Bank of Kansas City, Kansas City, Kansas, (lessor and trustee), providing for Costs of improvements, including Costs of Issuance. Funds for improvements were raised by the lessor by issuance of Certificates of Participation in the amount of \$3,630,000. As part of this financing structure, the bank will pay from the project fund upon receipt of a completed requisition certificate signed by the District, costs and expenses of every nature incurred in the construction of the Improvements that qualify as Costs of Improvements. Rentals payable under the Lease Purchase Agreement will be adequate to pay the owners of the Certificates of Participation their original investment plus interest. This lease had an initial lease term of 20 years; however, the lease may be terminated earlier on full payment of the Certificates of Participation.

The original term of this lease began on January 1, 2008, to be terminated on the earliest of:

- (a) September 1, 2018,
- (b) Exercise of the purchase option,
- (c) Payment of all basic and additional rental payments, or
- (d) Occurrence of (b) or (c) and retirement of certificates.

In consideration for this agreement, the District agreed to pay an amount equal to the sum of the scheduled "basic rental payments", shown in the schedule of current maturities of long-term debt. The basic rental payments are payable semi-annually on September 1 and March 1 of each year with the initial rental payment due March 1, 2009.

10. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation, the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2012 to 2013, and there were no settlements that exceeded insurance coverage in the past three years.

11. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.

**UNIFIED SCHOOL DISTRICT NUMBER 312
HAVEN, KANSAS**

**REGULATORY-REQUIRED
SUPPLEMENTAL INFORMATION**

FISCAL YEAR ENDED JUNE 30, 2013

Unified School District Number 312
Haven, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2013

| | Certified Budget | Adjustments to Comply with Legal Max | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---------------------------------------|-----------------------------|---|---|--|--|--------------------------------------|
| GOVERNMENTAL TYPE FUNDS | | | | | | |
| GENERAL OPERATING FUNDS | | | | | | |
| General | \$ 6,795,144 | \$ - | \$ 10,794 | \$ 6,805,938 | \$ 6,805,938 | \$ - |
| Supplemental General | 2,257,954 | - | 83,777 | 2,341,731 | 2,341,731 | - |
| SPECIAL PURPOSE FUNDS | | | | | | |
| Bilingual Education | 29,552 | - | - | 29,552 | 29,552 | - |
| Capital Outlay | 1,155,911 | - | 74,209 | 1,230,120 | 475,062 | (755,058) |
| Driver Training | 14,700 | - | - | 14,700 | 9,294 | (5,406) |
| Food Service | 517,040 | - | 554 | 517,594 | 426,452 | (91,142) |
| Special Education | 1,371,192 | - | - | 1,371,192 | 1,330,184 | (41,008) |
| Vocational Education | 347,426 | - | - | 347,426 | 167,680 | (179,746) |
| KPERS Special Retirement Contribution | 546,376 | - | - | 546,376 | 521,528 | (24,848) |
| At Risk (4 Yr Old) | 17,271 | - | - | 17,271 | 13,433 | (3,838) |
| At Risk (K-12) | 518,129 | - | - | 518,129 | 518,129 | - |
| Virtual Education | 374,242 | - | - | 374,242 | 363,575 | (10,667) |
| BOND AND INTEREST FUND | | | | | | |
| Bond and Interest | <u>333,714</u> | <u>-</u> | <u>-</u> | <u>333,714</u> | <u>334,615</u> | <u>901</u> |
| Total | <u>\$ 14,278,651</u> | <u>\$ -</u> | <u>\$ 169,334</u> | <u>\$ 14,447,985</u> | <u>\$ 13,337,173</u> | <u>\$ (1,110,812)</u> |

Unified School District Number 312
Haven, Kansas

GENERAL

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | 2013 | | | Variance Over (Under) |
|---|------------------|------------------|---------------------|-----------------------------|
| | 2012 Actual | Actual | Budget | |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | \$ 1,062,307 | \$ 1,118,804 | \$ 1,075,899 | \$ 42,905 |
| Delinquent tax | 20,095 | 14,788 | 13,579 | 1,209 |
| State aid | 4,689,022 | 4,626,343 | 4,683,693 | (57,350) |
| Special education aid | 972,653 | 1,001,350 | 994,715 | 6,635 |
| Federal aid - Education Jobs | 3,204 | - | - | - |
| Mineral production tax | 9,469 | 10,543 | - | 10,543 |
| Miscellaneous reimbursements | 23,231 | 10,794 | - | 10,794 |
| Transfer from Virtual School | 18,889 | 22,967 | 22,258 | 709 |
| Transfer from Driver Training | - | 346 | 5,000 | (4,654) |
| Total Receipts | <u>6,798,870</u> | <u>6,805,935</u> | <u>\$ 6,795,144</u> | <u>\$ 10,791</u> |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 2,368,477 | 2,422,750 | \$ 2,338,880 | \$ 83,870 |
| Non-certified salaries | 103,128 | 53,546 | 54,000 | (454) |
| Insurance | 265,016 | 210,744 | 221,000 | (10,256) |
| Social Security | 167,863 | 173,042 | 191,230 | (18,188) |
| Other benefits | 44,267 | 52,334 | 50,000 | 2,334 |
| Professional services | 72,424 | 45,086 | 50,000 | (4,914) |
| Other purchased services | 54,953 | 58,755 | 70,000 | (11,245) |
| Teaching supplies | - | 407 | 20,000 | (19,593) |
| Textbooks | 16,751 | - | - | - |
| Property and equipment | 454 | 68,357 | - | 68,357 |
| Student Support Services - | | | | |
| Certified salaries | 101,993 | 99,077 | 103,681 | (4,604) |
| Insurance | 9,753 | 5,196 | 9,784 | (4,588) |
| Social Security | 7,573 | 7,458 | 7,465 | (7) |
| Other benefits | 945 | 928 | 900 | 28 |
| Other purchased services | 483 | 241 | 300 | (59) |
| Supplies | 120 | - | 150 | (150) |
| Other | - | 144 | - | 144 |
| Instruction Support Staff - | | | | |
| Certified salaries | 131,618 | 130,411 | 129,332 | 1,079 |
| Non-certified salaries | 37,379 | 26,802 | 25,854 | 948 |
| Insurance | 8,562 | 8,962 | 8,536 | 426 |
| Social Security | 12,724 | 12,428 | 10,242 | 2,186 |
| Other benefits | 2,198 | 1,811 | 2,093 | (282) |
| Other purchased services | 948 | 405 | 45 | 360 |
| Books, periodicals and general supplies | 7,497 | 6,203 | 10,025 | (3,822) |
| Audiovisual/instructional software | 4,725 | 4,773 | 5,000 | (227) |
| Equipment | - | 128 | - | 128 |
| Other | 2,122 | 1,010 | 910 | 100 |

Unified School District Number 312
Haven, Kansas

GENERAL (cont.)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | 2013 | | | |
|------------------------------|----------------|-----------|-----------|-----------------------------|
| | 2012 Actual | Actual | Budget | Variance Over (Under) |
| Expenditures (cont.): | | | | |
| General Administration - | | | | |
| Certified salaries | \$ 96,835 | \$ 98,270 | \$ 98,199 | \$ 71 |
| Non-certified salaries | 31,871 | 33,273 | 32,535 | 738 |
| Insurance | 4,392 | 3,891 | 4,572 | (681) |
| Social Security | 9,255 | 9,555 | 9,413 | 142 |
| Other benefits | 1,027 | 1,286 | 950 | 336 |
| Professional services | 27,161 | 22,885 | 27,600 | (4,715) |
| Insurance | 4,544 | 5,020 | 4,500 | 520 |
| Communications | 900 | 269 | - | 269 |
| Other | 1,237 | 1,790 | 200 | 1,590 |
| Supplies | 198 | 472 | - | 472 |
| Other | 17,267 | 11,818 | 14,100 | (2,282) |
| School Administration - | | | | |
| Certified salaries | 335,301 | 283,073 | 323,975 | (40,902) |
| Non-certified salaries | 141,217 | 136,407 | 143,036 | (6,629) |
| Insurance | 29,861 | 26,813 | 27,060 | (247) |
| Social Security | 30,539 | 30,253 | 32,800 | (2,547) |
| Other benefits | 1,832 | 5,232 | 5,350 | (118) |
| Professional services | 105 | 895 | - | 895 |
| Other | 2,337 | 2,976 | - | 2,976 |
| Supplies | 7,451 | 2,472 | - | 2,472 |
| Property and equipment | - | 410 | - | 410 |
| Operations and Maintenance - | | | | |
| Non-certified salaries | 270,445 | 279,987 | 265,662 | 14,325 |
| Insurance | 37,656 | 40,896 | 37,656 | 3,240 |
| Social Security | 19,788 | 20,364 | 19,128 | 1,236 |
| Other benefits | 6,507 | 4,669 | 3,713 | 956 |
| Water/sewer | 11,221 | 11,918 | 12,000 | (82) |
| Cleaning | 8,675 | 6,062 | 9,000 | (2,938) |
| Rentals | 2,004 | 2,911 | 2,000 | 911 |
| Motor fuel | 3,992 | 7,761 | 5,000 | 2,761 |
| Property and equipment | 164 | - | - | - |
| Other | 146 | - | - | - |
| Vehicle Operating Services - | | | | |
| Non-certified salaries | 207,582 | 183,743 | 227,139 | (43,396) |
| Social Security | 16,013 | 13,364 | 19,812 | (6,448) |
| Other benefits | 20,500 | 11,958 | 14,000 | (2,042) |
| Other | - | 432 | - | 432 |

**Unified School District Number 312
Haven, Kansas**

GENERAL (cont.)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | | <u>2013</u> | | |
|--|------------------|------------------|---------------------|-----------------|
| | <u>2012</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Expenditures (cont.): | | | | |
| Vehicle & Maintenance Services - | | | | |
| Non-certified salaries | \$ 32,946 | \$ 41,600 | \$ 44,000 | \$ (2,400) |
| Insurance | 915 | 4,242 | 4,572 | (330) |
| Social Security | 2,257 | 2,599 | 3,366 | (767) |
| Other benefits | 3,044 | 5,044 | 4,528 | 516 |
| Other Support Services - | | | | |
| Non-certified salaries | 88,737 | 94,912 | 95,451 | (539) |
| Insurance | 4,560 | 4,560 | 4,560 | - |
| Social Security | 6,775 | 7,250 | 7,354 | (104) |
| Other benefits | 232 | 227 | 230 | (3) |
| Professional services | 12,383 | - | - | - |
| Purchased property service | 252 | 432 | 1,700 | (1,268) |
| Other purchased services | 4,454 | 5,543 | 6,300 | (757) |
| Supplies | 1,484 | 1,350 | 1,600 | (250) |
| Property and equipment | - | 150 | - | 150 |
| Outgoing Transfers - | | | | |
| Bilingual Education | 18,900 | 29,552 | 29,552 | - |
| Capital Outlay | 14,364 | - | - | - |
| Contingency Reserve | - | 10,000 | 10,000 | - |
| Special Education | 984,929 | 1,002,059 | 994,715 | 7,344 |
| Vocational Education | 71,892 | 63,091 | 51,045 | 12,046 |
| At Risk (K-12) | 474,012 | 518,129 | 518,129 | - |
| At Risk (4 year old) | 17,010 | 13,433 | 17,271 | (3,838) |
| Virtual Education | 286,524 | 349,642 | 351,944 | (2,302) |
| Legal General Fund Budget | 6,798,870 | 6,805,938 | 6,795,144 | 10,794 |
| Adjustment for qualifying budget credits | - | - | 10,794 | (10,794) |
| Total Expenditures | <u>6,798,870</u> | <u>6,805,938</u> | <u>\$ 6,805,938</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | - | (3) | | |
| Unencumbered Cash, Beginning | <u>3</u> | <u>3</u> | | |
| Unencumbered Cash, Ending | <u>\$ 3</u> | <u>\$ -</u> | | |

Unified School District Number 312

Haven, Kansas

SUPPLEMENTAL GENERALSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | 2013 | | | Variance Over (Under) |
|--|----------------|--------------|--------------|-----------------------------|
| | 2012 Actual | Actual | Budget | |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | \$ 1,273,584 | \$ 1,279,653 | \$ 1,203,021 | \$ 76,632 |
| Delinquent tax | 27,792 | 19,030 | 16,319 | 2,711 |
| Motor vehicle tax | 137,250 | 139,000 | 132,306 | 6,694 |
| Recreational vehicle tax | 2,972 | 2,455 | 2,838 | (383) |
| Supplemental state aid | 918,526 | 785,935 | 795,884 | (9,949) |
| Miscellaneous reimbursements | 104,324 | 83,777 | - | 83,777 |
| Total Receipts | 2,464,448 | 2,309,850 | \$ 2,150,368 | \$ 159,482 |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 460,571 | 457,264 | \$ 399,948 | \$ 57,316 |
| Non-certified salaries | 112,250 | 190,088 | 102,500 | 87,588 |
| Insurance | - | - | 2,063 | (2,063) |
| Social Security | 48,695 | 50,508 | 36,500 | 14,008 |
| Other employee benefits | 13,388 | 9,907 | 13,395 | (3,488) |
| Purchased professional and technical services | 84,663 | 3,208 | 11,900 | (8,692) |
| Other purchased services | 28,727 | 16,993 | 117,169 | (100,176) |
| General supplies | 118,578 | 114,958 | 91,440 | 23,518 |
| Textbooks | 10,182 | 28,937 | - | 28,937 |
| Property and equipment | 22,935 | 159,823 | 1,300 | 158,523 |
| Other | 417 | - | 1,485 | (1,485) |
| Instruction Support Staff - | | | | |
| General supplies | 583 | 25 | 950 | (925) |
| Technology supplies | 4,345 | - | - | - |
| Other | 35 | - | 200 | (200) |
| School Administration - | | | | |
| Certified salaries | - | 50,250 | 35,000 | 15,250 |
| Noncertified Salaries | - | 10,000 | 5,000 | 5,000 |
| Other benefits | 1,513 | 1,644 | 1,250 | 394 |
| Other purchased services | 24,189 | 23,789 | 24,750 | (961) |
| Supplies | - | 5,052 | - | 5,052 |
| Property and equipment | 48 | - | - | - |

**Unified School District Number 312
Haven, Kansas**

SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | | 2013 | | |
|--|-------------------|------------------|---------------------|-----------------|
| | 2012 | | | Variance |
| | Actual | Actual | Budget | Over |
| | | | | (Under) |
| Expenditures (cont.): | | | | |
| Operations and Maintenance - | | | | |
| Purchased Professional Services | \$ 4,793 | \$ 401 | \$ 1,100 | \$ (699) |
| Repairs and maintenance | 306,768 | 27,096 | 15,000 | 12,096 |
| General Supplies | 110,709 | 110,971 | 95,905 | 15,066 |
| Heating | 60,076 | 72,845 | 72,200 | 645 |
| Electricity | 180,751 | 178,823 | 186,300 | (7,477) |
| Motor Fuel | 94,302 | 79,357 | 102,232 | (22,875) |
| Property and equipment | 33,006 | 17,932 | 5,000 | 12,932 |
| Other | 80,547 | 88,443 | 85,000 | 3,443 |
| Student Transportation Services - | | | | |
| Other benefits | - | - | 10,000 | (10,000) |
| Other purchased services | 34,739 | 32,258 | 33,500 | (1,242) |
| Supplies | 12,254 | 10,763 | 13,000 | (2,237) |
| Repairs and maintenance | 26,780 | 24,994 | 26,000 | (1,006) |
| Motor Fuel | 13,248 | 14,371 | 13,500 | 871 |
| Other | 5,780 | 1,438 | 5,000 | (3,562) |
| Property and equipment | 10,023 | 144,798 | 106,440 | 38,358 |
| Outgoing Transfers - | | | | |
| Food Service | 40,219 | 20,086 | 80,000 | (59,914) |
| Special Education | 337,456 | 322,742 | 325,777 | (3,035) |
| Vocational Education | 124,392 | 71,967 | 237,150 | (165,183) |
| Legal Supplemental General Fund | | | | |
| Budget | 2,406,962 | 2,341,731 | 2,257,954 | 83,777 |
| Adjustment for qualifying budget credits | - | - | 83,777 | (83,777) |
| Total Expenditures | <u>2,406,962</u> | <u>2,341,731</u> | <u>\$ 2,341,731</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | 57,486 | (31,881) | | |
| Unencumbered Cash, Beginning | <u>50,100</u> | <u>107,586</u> | | |
| Unencumbered Cash, Ending | <u>\$ 107,586</u> | <u>\$ 75,705</u> | | |

**Unified School District Number 312
Haven, Kansas**

CAPITAL OUTLAY

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | 2013 | | | Variance |
|---|-------------------|-------------------|---------------------|---------------------|
| | 2012 | Actual | Budget | Over |
| | Actual | | | (Under) |
| Receipts: | | | | |
| Ad valorem property | \$ 343,182 | \$ 359,368 | \$ 468,375 | \$ (109,007) |
| Delinquent taxes | 4,070 | 4,490 | 4,450 | 40 |
| Interest on idle funds | 7,141 | 8,354 | - | 8,354 |
| Miscellaneous reimbursements | 526,417 | 74,209 | - | 74,209 |
| Motor vehicle tax | 13,727 | 29,928 | 29,004 | 924 |
| Recreational vehicle tax | 302 | 534 | 623 | (89) |
| Transfer from General | 14,364 | - | - | - |
| Total Receipts | 909,203 | 476,883 | \$ 502,452 | \$ (25,569) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Property | 48,042 | 35,773 | \$ 442,530 | \$ (406,757) |
| Operations and maintenance - | | | | |
| Property | 457,669 | 141,403 | 388,381 | (246,978) |
| Transportation - | | | | |
| Property | 118,041 | 48,000 | 150,000 | (102,000) |
| Other | - | 243 | - | 243 |
| Site Improvements Services | - | 10,262 | - | 10,262 |
| Building Improvements | - | 239,381 | 175,000 | 64,381 |
| Legal Capital Outlay Fund Budget | 623,752 | 475,062 | 1,155,911 | (680,849) |
| Adjustment for qualifying budget credits | - | - | 74,209 | (74,209) |
| Total Expenditures | 623,752 | 475,062 | \$ 1,230,120 | \$ (755,058) |
| Receipts Over (Under) Expenditures | 285,451 | 1,821 | | |
| Unencumbered Cash, Beginning | 368,008 | 653,459 | | |
| Unencumbered Cash, Ending | \$ 653,459 | \$ 655,280 | | |

**Unified School District Number 312
Haven, Kansas**

DRIVER TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | | <u>2013</u> | | |
|------------------------------------|---------------|---------------|---------------|-----------------|
| | <u>2012</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| State aid | \$ 4,324 | \$ 4,557 | \$ 4,050 | \$ 507 |
| Miscellaneous revenue | 9,861 | 7,631 | - | 7,631 |
| | | | | |
| Total Receipts | 14,185 | 12,188 | \$ 4,050 | \$ 8,138 |
| | | | | |
| Expenditures: | | | | |
| Certified salaries | 7,668 | 7,123 | \$ 8,000 | \$ (877) |
| Social Security | 599 | 546 | 600 | (54) |
| Other benefits | 11 | 9 | 100 | (91) |
| Rental of vehicles | - | 250 | - | 250 |
| Motor fuel | 858 | 973 | 1,000 | (27) |
| Other vehicle operation | 16 | 47 | - | 47 |
| Transfer to General | - | 346 | 5,000 | (4,654) |
| | | | | |
| Total Expenditures | 9,152 | 9,294 | \$ 14,700 | \$ (5,406) |
| | | | | |
| Receipts Over (Under) Expenditures | 5,033 | 2,894 | | |
| | | | | |
| Unencumbered Cash, Beginning | 12,758 | 17,791 | | |
| | | | | |
| Unencumbered Cash, Ending | \$ 17,791 | \$ 20,685 | | |

Unified School District Number 312
Haven, Kansas

FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | | 2013 | | |
|--|----------------|-----------|------------|-----------------------------|
| | 2012 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| State aid | \$ 5,138 | \$ 4,024 | \$ 4,748 | \$ (724) |
| Federal aid | 241,247 | 234,565 | 235,814 | (1,249) |
| Kid depot | 908 | - | - | - |
| Student sales - breakfast | - | - | 12,288 | (12,288) |
| Student sales - lunch and milk | 176,842 | 157,122 | 148,735 | 8,387 |
| Adult sales | 19,004 | 12,479 | 19,654 | (7,175) |
| Transfer from Supplemental General | 40,219 | 20,086 | 80,000 | (59,914) |
| Miscellaneous revenue | 350 | 40 | - | 40 |
| Miscellaneous reimbursements | 440 | 554 | - | 554 |
| Total Receipts | 484,148 | 428,870 | \$ 501,239 | \$ (72,369) |
| Expenditures: | | | | |
| Food Service Operation - | | | | |
| Non-certified salaries | 163,320 | 137,617 | \$ 170,000 | \$ (32,383) |
| Insurance | 18,260 | 14,806 | 18,260 | (3,454) |
| Social Security | 11,968 | 10,148 | 12,504 | (2,356) |
| Other benefits | 2,030 | 5,437 | 2,076 | 3,361 |
| Other purchased services | 157 | 947 | 200 | 747 |
| Food and milk | 262,218 | 239,346 | 300,000 | (60,654) |
| Miscellaneous supplies | 10,044 | 10,851 | 10,000 | 851 |
| Property and equipment | 1,781 | 4,782 | 4,000 | 782 |
| Other | 1,609 | 2,518 | - | 2,518 |
| Legal Food Service Fund Budget | 471,387 | 426,452 | 517,040 | (90,588) |
| Adjustment for qualifying budget credits | - | - | 554 | (554) |
| Total Expenditures | 471,387 | 426,452 | \$ 517,594 | \$ (91,142) |
| Receipts Over (Under) Expenditures | 12,761 | 2,418 | | |
| Unencumbered Cash, Beginning | 40,890 | 53,651 | | |
| Unencumbered Cash, Ending | \$ 53,651 | \$ 56,069 | | |

Unified School District Number 312
Haven, Kansas

SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | | <u>2013</u> | | |
|------------------------------------|------------------------|-------------------|---------------------|--------------------------------------|
| | <u>2012 Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
| Receipts: | | | | |
| Transfer from General | \$ 984,929 | \$ 1,002,059 | \$ 981,325 | \$ 20,734 |
| Transfer from Supplemental General | 337,456 | 322,742 | 325,777 | (3,035) |
| Total Receipts | <u>1,322,385</u> | <u>1,324,801</u> | <u>\$ 1,307,102</u> | <u>\$ 17,699</u> |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 1,720 | 7,251 | \$ 50,000 | \$ (42,749) |
| Social Security | 107 | 452 | - | 452 |
| Other employee benefits | 8 | 15 | - | 15 |
| Payment to Special Education Coop | 1,227,886 | 1,232,883 | 1,210,502 | 22,381 |
| Vehicle Operating Service - | | | | |
| Non-certified salaries | 42,985 | 43,751 | 43,200 | 551 |
| Social Security | 3,135 | 3,347 | 3,100 | 247 |
| Other | 462 | 755 | 600 | 155 |
| Mileage in lieu of transportation | 7,155 | 4,522 | 8,000 | (3,478) |
| Insurance | 4,000 | 3,570 | 4,000 | (430) |
| Miscellaneous supplies | 73 | 100 | 1,000 | (900) |
| Motor fuel | 21,067 | 20,970 | 35,390 | (14,420) |
| Property and equipment | 803 | - | 900 | (900) |
| Other | - | 3,400 | 4,000 | (600) |
| Vehicle Service and Maintenance - | | | | |
| Other purchased services | 1,206 | 5,585 | 7,500 | (1,915) |
| Other | 3,978 | 3,583 | 3,000 | 583 |
| Total Expenditures | <u>1,314,585</u> | <u>1,330,184</u> | <u>\$ 1,371,192</u> | <u>\$ (41,008)</u> |
| Receipts Over (Under) Expenditures | 7,800 | (5,383) | | |
| Unencumbered Cash, Beginning | <u>152,949</u> | <u>160,749</u> | | |
| Unencumbered Cash, Ending | <u>\$ 160,749</u> | <u>\$ 155,366</u> | | |

Unified School District Number 312
Haven, Kansas

VOCATIONAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | | <u>2013</u> | | |
|--------------------------------------|------------------------|---------------|---------------|--------------------------------------|
| | <u>2012 Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
| Receipts: | | | | |
| Miscellaneous | \$ - | \$ 25,491 | \$ - | \$ 25,491 |
| Transfer from General | 71,892 | 63,091 | 51,045 | 12,046 |
| Transfer from Supplemental General | 124,392 | 71,967 | 237,150 | (165,183) |
| Total Receipts | 196,284 | 160,549 | \$ 288,195 | \$ (127,646) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 116,146 | 117,682 | \$ 294,876 | \$ (177,194) |
| Insurance | 8,328 | 9,804 | 11,430 | (1,626) |
| Social Security | 8,417 | 8,572 | 10,710 | (2,138) |
| Supplies | 947 | - | - | - |
| Other | 261 | 646 | 460 | 186 |
| Payment to Vocational Education Coop | 20,538 | - | 20,000 | (20,000) |
| Student Transportation Services - | | | | |
| Fuel | - | 23,537 | - | 23,537 |
| Other Supplement Services - | | | | |
| Non-certified salaries | 8,933 | 6,836 | 9,000 | (2,164) |
| Social Security | 572 | 519 | 800 | (281) |
| Other | 211 | 84 | 150 | (66) |
| Total Expenditures | 164,353 | 167,680 | \$ 347,426 | \$ (179,746) |
| Receipts Over (Under) Expenditures | 31,931 | (7,131) | | |
| Unencumbered Cash, Beginning | 19,200 | 51,131 | | |
| Unencumbered Cash, Ending | \$ 51,131 | \$ 44,000 | | |

Unified School District Number 312
Haven, Kansas

KPERS SPECIAL RETIREMENT CONTRIBUTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | | <u>2013</u> | | |
|------------------------------------|---------------|---------------|---------------|-----------------|
| | <u>2012</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| State Sources - KPERS | \$ 599,017 | \$ 521,528 | \$ 546,376 | \$ (24,848) |
| Expenditures: | | | | |
| Employee Benefits - | | | | |
| Instruction | 401,343 | 349,424 | \$ 366,072 | \$ (16,648) |
| Student Support | 11,980 | 10,431 | 10,928 | (497) |
| Instructional Support | 29,951 | 26,076 | 27,319 | (1,243) |
| General Administration | 11,980 | 10,431 | 10,928 | (497) |
| School Administration | 89,852 | 78,229 | 81,956 | (3,727) |
| Other Supplemental Services | 5,990 | 5,215 | 5,463 | (248) |
| Operations & Maintenance | 29,951 | 26,076 | 27,319 | (1,243) |
| Student Transportation Services | 5,990 | 5,215 | 5,463 | (248) |
| Food Service | 11,980 | 10,431 | 10,928 | (497) |
| Total Expenditures | 599,017 | 521,528 | \$ 546,376 | \$ (24,848) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | \$ - | \$ - | | |

Unified School District Number 312
Haven, Kansas

AT RISK (4 YR OLD)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | | <u>2013</u> | | |
|------------------------------------|------------------------|---------------|------------------|--------------------------------------|
| | <u>2012 Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
| Receipts: | | | | |
| Transfer from General | \$ 17,010 | \$ 13,433 | \$ 17,271 | \$ (3,838) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 14,860 | 11,283 | \$ 15,121 | \$ (3,838) |
| Social Security | 1,946 | 2,000 | 2,000 | - |
| Other employee benefits | 100 | 150 | 150 | - |
| Supplies | 104 | - | - | - |
| Total Expenditures | <u>17,010</u> | <u>13,433</u> | <u>\$ 17,271</u> | <u>\$ (3,838)</u> |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> | | |

Unified School District Number 312
Haven, Kansas

AT RISK (K-12)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | <u>2012 Actual</u> | <u>2013</u> | | <u>Variance Over (Under)</u> |
|------------------------------------|------------------------|----------------|-------------------|--------------------------------------|
| | | <u>Actual</u> | <u>Budget</u> | |
| Receipts: | | | | |
| Transfer from General | \$ 474,012 | \$ 518,129 | \$ 518,129 | \$ - |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 356,622 | 376,848 | \$ 436,844 | \$ (59,996) |
| Non certified salaries | 80,940 | 41,290 | 44,088 | (2,798) |
| Insurance | - | 47,571 | - | 47,571 |
| Social Security | 33,469 | 33,140 | 31,975 | 1,165 |
| Other employee benefits | 810 | 8,263 | 2,922 | 5,341 |
| Purchased professional services | - | 1,400 | - | 1,400 |
| Supplies | 721 | 7,624 | - | 7,624 |
| Operations and maintenance - | | | | |
| Non certified salaries | 555 | 938 | 2,000 | (1,062) |
| Social Security | 42 | 72 | 100 | (28) |
| Other employee benefits | 201 | 1 | 200 | (199) |
| Motor fuel | 652 | 982 | - | 982 |
| Total Expenditures | <u>474,012</u> | <u>518,129</u> | <u>\$ 518,129</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> | | |

Unified School District Number 312
Haven, Kansas

TEXTBOOK/STUDENT MATERIAL REVOLVING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | <u>2012 Actual</u> | <u>2013 Actual</u> |
|------------------------------------|------------------------|------------------------|
| Receipts: | | |
| Student fees and materials | \$ 45,781 | \$ 52,661 |
| Other revenue from local source | 6,232 | 8,784 |
| Total Receipts | <u>52,013</u> | <u>61,445</u> |
| Expenditures: | | |
| Instruction - | | |
| Textbooks | 37,104 | 100,539 |
| Other materials & supplies | 220 | 220 |
| Support Services - | | |
| Special clothing and towels | - | 339 |
| Other material and supplies | 1,218 | - |
| Total Expenditures | <u>38,542</u> | <u>101,098</u> |
| Receipts Over (Under) Expenditures | 13,471 | (39,653) |
| Unencumbered Cash, Beginning | <u>72,339</u> | <u>85,810</u> |
| Unencumbered Cash, Ending | <u>\$ 85,810</u> | <u>\$ 46,157</u> |

Unified School District Number 312
Haven, Kansas

TITLE I

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | <u>2012 Actual</u> | <u>2013 Actual</u> |
|------------------------------------|------------------------|------------------------|
| Receipts: | | |
| Federal grant award | \$ 198,590 | \$ 188,412 |
| Expenditures: | | |
| Non-certified salaries | 27,255 | 30,324 |
| Insurance | 17,504 | 18,240 |
| Social Security | 11,627 | 10,601 |
| Other employee benefits | 2,672 | 3,813 |
| Purchased professional services | 1,250 | 2,060 |
| Purchased property services | - | 599 |
| General supplies | 1,402 | 1,071 |
| Equipment | - | 5,333 |
| Other | 3,510 | - |
| Transportation costs | 874 | - |
| Total Expenditures | <u>190,862</u> | <u>188,770</u> |
| Receipts Over (Under) Expenditures | 7,728 | (358) |
| Unencumbered Cash, Beginning | <u>-</u> | <u>7,728</u> |
| Unencumbered Cash, Ending | <u>\$ 7,728</u> | <u>\$ 7,370</u> |

Unified School District Number 312
Haven, Kansas

TITLE II-A

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | <u>2012 Actual</u> | <u>2013 Actual</u> |
|------------------------------------|------------------------|------------------------|
| Receipts: | | |
| Federal grant | \$ 49,590 | \$ 48,333 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 16,592 | 31,053 |
| Insurance | 2,286 | 2,286 |
| Social Security | 1,269 | 2,093 |
| Other employee benefits | 460 | 456 |
| Purchased professional services | - | 1,832 |
| Other purchased services | 26,285 | 783 |
| Other | - | 9,528 |
| Total Expenditures | <u>46,892</u> | <u>48,031</u> |
| Receipts Over (Under) Expenditures | 2,698 | 302 |
| Unencumbered Cash, Beginning | <u>-</u> | <u>2,698</u> |
| Unencumbered Cash, Ending | <u>\$ 2,698</u> | <u>\$ 3,000</u> |

Unified School District Number 312
Haven, Kansas

BILINGUAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | | <u>2013</u> | | |
|------------------------------------|---------------|---------------|---------------|-----------------|
| | <u>2012</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| Transfer from General | \$ 18,900 | \$ 29,552 | \$ 29,552 | \$ - |
| Expenditures: | | | | |
| Certified salaries | 16,064 | 6,136 | \$ 28,300 | \$ (22,164) |
| Non-certified salaries | - | 20,617 | - | 20,617 |
| Social Security | 2,782 | 2,034 | 1,152 | 882 |
| Other employee benefits | 54 | 8 | 100 | (92) |
| Other purchased services | - | 757 | - | 757 |
| Total Expenditures | 18,900 | 29,552 | \$ 29,552 | \$ - |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | \$ - | \$ - | | |

Unified School District Number 312
Haven, Kansas

VIRTUAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | | <u>2013</u> | | |
|------------------------------------|---------------|---------------|---------------|-----------------|
| | <u>2012</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| Transfer from General Fund | \$ 286,524 | \$ 349,642 | \$ 29,552 | \$ (320,090) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 127,198 | 147,560 | \$ 206,313 | \$ (58,753) |
| Non-certified salaries | - | 815 | - | 815 |
| Insurance | 13,716 | 17,416 | 9,144 | 8,272 |
| Social Security | 9,730 | 11,288 | 10,000 | 1,288 |
| Other employee benefits | 1,535 | 2,253 | 2,137 | 116 |
| Purchased professional services | - | 323 | - | 323 |
| Supplies | 23,643 | 76,973 | 24,000 | 52,973 |
| Property and equipment | 44,929 | 27,794 | 50,000 | (22,206) |
| School Administration - | | | | |
| Certified salaries | 25,000 | 27,000 | 27,000 | - |
| Non-certified salaries | 8,000 | 9,000 | 9,000 | - |
| Insurance | 3,420 | 3,000 | 3,000 | - |
| Social Security | 1,745 | 3,000 | 2,000 | 1,000 |
| Other employee benefits | - | 3,000 | 700 | 2,300 |
| Other purchased services | - | 1,506 | 500 | 1,006 |
| Operations and Maintenance - | | | | |
| Non-certified salaries | - | 300 | 500 | (200) |
| Social Security | - | 25 | 40 | (15) |
| Other purchased services | - | 7,755 | 2,000 | 5,755 |
| Supplies | - | 500 | 150 | 350 |
| Utilities | 5,350 | 1,100 | 5,500 | (4,400) |
| Outgoing Transfers - | | | | |
| General | 18,889 | 22,967 | 22,258 | 709 |
| Total Expenditures | 283,155 | 363,575 | \$ 374,242 | \$ (10,667) |
| Receipts Over (Under) Expenditures | 3,369 | (13,933) | | |
| Unencumbered Cash, Beginning | 18,889 | 22,258 | | |
| Unencumbered Cash, Ending | \$ 22,258 | \$ 8,325 | | |

Unified School District Number 312
Haven, Kansas

CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2013
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | <u>2012 Actual</u> | <u>2013 Actual</u> |
|------------------------------------|------------------------|------------------------|
| Receipts: | | |
| Transfer from General | \$ - | \$ 10,000 |
| Expenditures: | | |
| Other | - | - |
| Receipts Over (Under) Expenditures | - | 10,000 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ 10,000</u> |

Unified School District Number 312
Haven, Kansas

OTHER FEDERAL FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | <u>2012</u> <u>Actual</u> | <u>2013</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| Title III | \$ - | \$ 4,318 |
| Miscellaneous grants | 5,235 | 4,050 |
| Kansas Beef Council | 150 | 150 |
| Carl Perkins | 532 | - |
| | <u>5,917</u> | <u>8,518</u> |
| Total Receipts | | |
| | 5,917 | 8,518 |
| Expenditures: | | |
| Title III | | |
| Property and equipment | - | 637 |
| Miscellaneous grants | 4,288 | 4,685 |
| Kansas Beef Council | 46 | 61 |
| Carl Perkins | 526 | 2,883 |
| | <u>4,860</u> | <u>8,266</u> |
| Total Expenditures | | |
| | 4,860 | 8,266 |
| Receipts Over (Under) Expenditures | 1,057 | 252 |
| Unencumbered Cash, Beginning | <u>4,733</u> | <u>5,790</u> |
| Unencumbered Cash, Ending | <u>\$ 5,790</u> | <u>\$ 6,042</u> |

Unified School District Number 312
Haven, Kansas

STUDENT SCHOLARSHIP

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | <u>2012 Actual</u> | <u>2013 Actual</u> |
|------------------------------------|------------------------|------------------------|
| Receipts: | | |
| Donations | \$ 1,845 | \$ 6,400 |
| Expenditures: | | |
| Scholarships awarded | <u>3,000</u> | <u>8,345</u> |
| Receipts Over (Under) Expenditures | (1,155) | (1,945) |
| Unencumbered Cash, Beginning | <u>10,038</u> | <u>8,883</u> |
| Unencumbered Cash, Ending | <u>\$ 8,883</u> | <u>\$ 6,938</u> |

Unified School District Number 312
Haven, Kansas

STUDENT CONTEST AWARDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | <u>2012 Actual</u> | <u>2013 Actual</u> |
|------------------------------------|------------------------|------------------------|
| Receipts: | | |
| Miscellaneous revenue | \$ - | \$ - |
| Expenditures: | | |
| Purchased professional services | - | - |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | <u>12,109</u> | <u>12,109</u> |
| Unencumbered Cash, Ending | <u>\$ 12,109</u> | <u>\$ 12,109</u> |

Unified School District Number 312
Haven, Kansas

BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

| | | <u>2013</u> | | |
|------------------------------------|----------------------|----------------------|----------------------|------------------------|
| | <u>2012</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | \$ 175,033 | \$ 219,679 | \$ 212,897 | \$ 6,782 |
| Delinquent tax | 8,024 | 3,704 | 2,206 | 1,498 |
| Motor vehicle tax | 42,250 | 34,427 | 31,802 | 2,625 |
| Recreational vehicle tax | 918 | 599 | 682 | (83) |
| State aid | 83,834 | 83,654 | 83,404 | 250 |
| | <u>310,059</u> | <u>342,063</u> | <u>\$ 330,991</u> | <u>\$ 11,072</u> |
| Total Receipts | | | | |
| | 310,059 | 342,063 | \$ 330,991 | \$ 11,072 |
| Expenditures: | | | | |
| Interest | 74,865 | 69,615 | \$ 68,614 | \$ 1,001 |
| Principal | 260,000 | 265,000 | 265,000 | - |
| Commission and postage | - | - | 100 | (100) |
| | <u>334,865</u> | <u>334,615</u> | <u>\$ 333,714</u> | <u>\$ 901</u> |
| Total Expenditures | | | | |
| | 334,865 | 334,615 | \$ 333,714 | \$ 901 |
| Receipts Over (Under) Expenditures | (24,806) | 7,448 | | |
| Unencumbered Cash, Beginning | <u>486,835</u> | <u>462,029</u> | | |
| Unencumbered Cash, Ending | <u>\$ 462,029</u> | <u>\$ 469,477</u> | | |

Unified School District Number 312
Haven, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2013

| | <u>Beginning Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Cash Balance</u> |
|------------------------------|-----------------------------------|-----------------|----------------------|--------------------------------|
| Student Organizations | | | | |
| Haven High School: | | | | |
| Art Club | \$ 130 | \$ 78 | \$ 60 | \$ 148 |
| Band concessions | 297 | 729 | 965 | 61 |
| Cheerleaders | 1,280 | 9,391 | 9,112 | 1,559 |
| Class of 2013 | 390 | 125 | 515 | - |
| Class of 2014 | 2,715 | 13,342 | 15,511 | 546 |
| Class of 2015 | 72 | 3,753 | | 3,825 |
| Class of 2016 | - | 116 | - | 116 |
| FCA | 318 | 232 | - | 550 |
| FFA | 23,630 | 28,230 | 40,847 | 11,013 |
| Kayettes | 3,792 | 1,064 | 2,811 | 2,045 |
| Lettermen's Club | 322 | 150 | 89 | 383 |
| Fine arts - music | 10,213 | 25,230 | 30,449 | 4,994 |
| Spanish Club | 81 | - | - | 81 |
| Stuco | 3,300 | 8,793 | 9,017 | 3,076 |
| Tasmanian | 4,490 | 5,610 | 6,002 | 4,098 |
| Tri-M Music Club | 10 | - | - | 10 |
| NFL | 2,143 | 3,606 | 2,512 | 3,237 |
| Subtotal Haven High School | 53,183 | 100,449 | 117,890 | 35,742 |
| Haven Middle School: | | | | |
| Stuco | 1,327 | 1,211 | 1,733 | 805 |
| FACS | - | 135 | 135 | - |
| Eighth grade | 203 | 416 | 546 | 73 |
| Seventh grade | 210 | 138 | 319 | 29 |
| Student | 897 | 1,516 | 1,483 | 930 |
| PE-Towel | 3 | 274 | 277 | - |
| Technology | 5 | 170 | 175 | - |
| Subtotal Haven Middle School | 2,645 | 3,860 | 4,668 | 1,837 |

Unified School District Number 312
Haven, Kansas

AGENCY FUNDS (CONT.)

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2013

| | <u>Beginning Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Cash Balance</u> |
|----------------------------------|-----------------------------------|-----------------|----------------------|--------------------------------|
| Student Organizations (cont.) | | | | |
| Haven Grade School: | | | | |
| Band | \$ 1 | \$ - | \$ - | \$ 1 |
| Drug education | 322 | - | 35 | 287 |
| Fundraisers | 5,973 | 11,323 | 12,208 | 5,088 |
| Field Trips | (357) | 357 | - | - |
| Subtotal Haven Grade School | 5,939 | 11,680 | 12,243 | 5,376 |
| Partridge Grade School: | | | | |
| Student | 11,388 | 7,675 | 6,564 | 12,499 |
| Subtotal Partridge Grade School | 11,388 | 7,675 | 6,564 | 12,499 |
| Yoder Grade School: | | | | |
| Classroom activity | 5,260 | 11,872 | 12,050 | 5,082 |
| Boxtops 4 education | 1,450 | 511 | 557 | 1,404 |
| Reno Co. math | 172 | 906 | 800 | 278 |
| Accelerated reader | 139 | 350 | 304 | 185 |
| Subtotal Yoder Grade School | 7,021 | 13,639 | 13,711 | 6,949 |
| Pleasantview Academy: | | | | |
| Student & Box Tops | 346 | 647 | 993 | - |
| Subtotal Pleasantview Academy | 346 | 647 | 993 | - |
| Total Student Organization Funds | 80,522 | 137,950 | 156,069 | 62,403 |
| Payroll clearing | - | 66,052 | 66,052 | - |
| Total Agency Funds | \$ 80,522 | \$ 204,002 | \$ 222,121 | \$ 62,403 |

Unified School District Number 312
Haven, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2013

| | <u>Beginning Unencumbered Cash Balance</u> | <u>Receipts</u> | <u>Expenditures</u> | <u>Ending Unencumbered Cash Balance</u> | <u>Add Encumbrances and Accounts Payable</u> | <u>Ending Cash Balance</u> |
|---------------------------------|--|------------------|---------------------|---|--|--------------------------------|
| Gate Receipts: | | | | | | |
| Haven High School | \$ 2,858 | \$ 42,493 | \$ 44,606 | \$ 745 | \$ - | \$ 745 |
| Haven Middle School | 110 | - | - | 110 | - | 110 |
| Yoder Grade School | 276 | 240 | 229 | 287 | - | 287 |
| Total Gate Receipts | <u>3,244</u> | <u>42,733</u> | <u>44,835</u> | <u>1,142</u> | <u>-</u> | <u>1,142</u> |
| School Projects: | | | | | | |
| Haven Grade School - Book fair | 367 | 2,930 | 2,872 | 425 | - | 425 |
| Pleasantview Academy-Enrollment | 4,780 | 8,171 | 12,951 | - | - | - |
| Partridge Grade School | - | 24 | 24 | - | - | - |
| Total School Projects | <u>5,147</u> | <u>11,125</u> | <u>15,847</u> | <u>425</u> | <u>-</u> | <u>425</u> |
| Total District Activity Funds | <u>\$ 8,391</u> | <u>\$ 53,858</u> | <u>\$ 60,682</u> | <u>\$ 1,567</u> | <u>\$ -</u> | <u>\$ 1,567</u> |